

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

September 19, 1955

Alcohol and Tobacco Tax Division  
Industry Circular No. 55-30

Tobacco Products Manufacturers'  
Permit Numbers

Manufacturers of tobacco products:

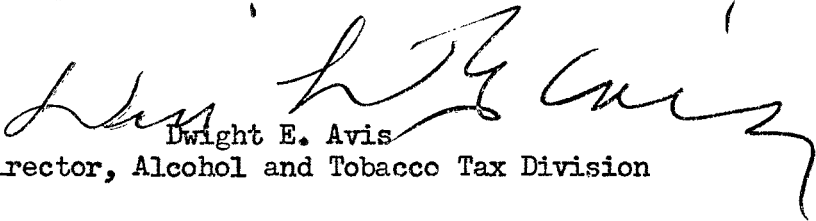
1. The purpose of this industry circular is to call to your attention the necessity of indicating your complete permit number wherever used as, for example, on packages of tobacco products, and in reports, inventories, and other documents prepared and filed with the Internal Revenue Service and other Governmental Agencies.

2. 26 CFR 270.146 provides, in part, that every package of cigars and cigarettes subject to tax shall, before removal, have legibly imprinted thereon, or on a label securely affixed thereto, the name and location of the manufacturer, or his permit number. 26 CFR 275.135 sets forth similar requirements with respect to packages of manufactured tobacco subject to tax. 26 CFR 295.54 sets forth a similar requirement with respect to tobacco products removed for use of the United States. The regulations also require the preparation and filing of various forms which call for the insertion of your permit number.

3. The permit number should be complete and should include the letter "C" or "T" to indicate the kind of business in which you are engaged, i.e., manufacturer of Cigars, Cigarettes, or Tobacco, (2) the numerals indicating the number assigned to your factory by the Assistant Regional Commissioner, Alcohol and Tobacco Tax, and (3) the name of the State, or proper abbreviation thereof, in which your factory is located, as for example:

Permit No. C-4978, Va., or  
Permit T-5979-Texas.

4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division